A
Free (17)
15 3

14.3.14.

File No. 93
19 . 1914

Collection No.

Office of the Resident
in Mysore
Bangalore

Pros. Serial Nos. 75 - 94.

Subject.

Revision of the Excise establishment in the C & M Station of Bangalore.
Working of the fixed fee system in the Bombay Presidency

Previous References.	Later References.

DCFP—1628S&P—(G-276)—9-7-29—50,000.

Margin for binding, not to be written on.

Office Note.

File No. 93/1914

Letter No. G.A.61-10716, *dated the* 25th Sept. 1917 *from the* Accountant General, Madras.

S.77

SUBJECT.

Revision of the Excise Staff in the Coim. Distts. & Bangalore.

Vide 86.68 & 74.

Mr. Mayburg, Supdt. of Excise of the State whose term of service has been extended will go back to the Madras Presidency as the beginning of November next & will be posted as Assistant Commr. ~~of Excise~~ Mr. A. J. H White's nomination as his successor has been accepted by the Resident.

The revision of the Excise staff in the State will take effect from the 1st November 1917 and will not be postponed.

If approved, the Accountant General, Madras, may be informed accordingly.

Draft ordered for approval.

C.S. 22/9/17 A.S. 22/9 22/9

S.78. Demi no. 7514 & 1. 10-1917

Margin for binding not to be written in.

File No. 93
1914.
S. 75

Office Note.

Letter No. 4169, dated the 29th August 1917 from the Collector, Cen. Station of Bangalore.

SUBJECT.

Regarding the Asst. Supt. of Sub-Inspector of Excise under the revised Scheme.

(1) Under the revised scheme sanctioned by the Govt. of India, we are to have only one Sub-Inspector of Excise in the District for the present: He is to be recruited from the first three grades of Sub-Inspectors in the Madras State Akkari Dept. on Rs 50; Rs 60 Rs 70. In addition to his pay, he is to get a local allowance of Rs 15 a month as well as a bicycle allowance of Rs 5/- a month

Vide page 4 of S.64 (of S.69).

Vide S. 64/a (Prop. State)

(2) The Assistant Supt. of Excise of the District is to be recruited from the cadre of Assistant Inspectors in the Madras Presidency. His pay is to be Rs 125 - Rs 150 - Rs 175 per mensem & in addition to his pay, he will get a local allowance of Rs 30 a month & a bicycle allowance of Rs 10 a month.

S. 78 of P 7316/1904

(3) Mr. M.P. Srinivasa Iyer who was a First Grade Sub-Inspector in the Madras Presidency was deputed to Bangalore as Asst. Supt. of Excise for a period of 3 years from 9th December 1914

(4) If approved, a copy of D.O.C. may be sent to the Secretary to the Comm. of Salt & Abkari, Board office, for such action as may be deemed suitable.

Draft submitted for approval.

CAS. 4/9/17

S. I.—M. P. S. 4-9-17—100.—Govt.

Asst 4/9

DC 4/9

Margin for binding not to be written on

(5) Remarks.

Please see L.V.C. & Govt
note thereon.

In the draft letter I have
revised the purport, which
& the Govt would see hopeless
& unwise?

S/9

HVC
9.1x

Letter no. 7106 & 14.7.917 | p. 76

Letter C.R. No. 568-A&Kani, dated the 5th October 1917, from the Secy to the Commrs of Salt & Abkari, Madras. | p. 79.

Please see pp. 75 & 76. (6)

Draft by the Collector is submitted for approval.

C.R. 10/10/17

A.S. 10/10.

Remarks

For approval.

10.X

HVC
11.x

Letter no. 7819 & 12-10-1917 | p. 80.

Notes-*continued*

Margin for binding not to be written on.

S. 81 Letter RNo. 2904/Sell, dated the 8th October 1917, from the Secy. to the Comm. of Sales, Nilgiris, to Board of Revenue, Madras.

Draft to the Collector is submd. for approval.

CAS. 22/10/17 AS 22/10 issue

S-82 Issued. No. 8112 & 23rd October. 1917

S.83. Letter dated the 26th Oct. 1917 from the Govt. of Madras.

I approved the Proceedings of the Govt. of Madras may be forwarded to the Collector for information in continuation of SC 82.

Draft submitted for approval

KM 30.X.17 AS 30/10 10 XI

S. 84. Issued no. 8409 & 3. 11. 917

Margin for binding not to be written

Office Note.

File No. 93/1914

Letter No. 30, dated the 5th January 1918

S.87 from the Govt of India, Dept of Commerce & Industry

SUBJECT.

Regarding the working of the fixed fee system in the Bombay Presidency.

(1) The question of introducing fixed fee system in respect of beer taverns for the station has been allowed to lie over until normal conditions are re-established after the termination of the war. The question of introducing it for arrack shops within Bombay was not even taken up for consideration since this system was proposed to be tried in respect of beer taverns in the first instance as an experimental measure.

No. 45 & 49.

(2) Please see pl. 37 with enclosures. The Resolution of the Bombay Govt which forms an enclosure to I. U. C. L. S. 87(6) says that the fixed fee system has not worked satisfactorily in the Bombay Presidency and that they are adverting to the auction system in certain areas. The papers received with I. U. C. may be sent to the Collector for information. Submitted with a draft for approval - with fair.

Govt. 17/1/18 — 17/1 — 18/1

S. I.—S. P. S.—2-1917.—6,000

S.88 Issued no. 482 dated 19. 1. 1918

No. 4169 Enclos.

Office of the Collector,
Civil and Military Station,
Bangalore, 29th August 1917.

Civil ...
Bangalore.
Register No. 6583
Date of Receipt 30/8/17
Date of Dispatch 93/14

From

A. R. Cox, Esquire, B.A., I.C.S.,
Collector, Civil and Military Station,
Bangalore

To

Major-E. H. S. James,
First Assistant to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

With reference to your endorsement No.6176 dated the 16th August 1917 communicating the sanction of the Government of India to the proposal for the revision of the Excise Staff of the Station and para 2 of the Resident's letter to the Government of India dated the 27th April 1917 No.3377, I have the honour to state that the Sub-Inspector (S.Ramachadra Rao) in charge of the Excise Ware House is a local man and is a pensioned Lance duffedar of the -- Cavalry Regiment. He was first appointed as an acting clerk in the Collector's office in 1910 and then he was made clerk of the Excise office on Rs.20/-. Subsequently he was appointed as Warehouse Sub-Inspector on Rs.30/- from the 25th June 1912. He has thus held the appointment for over 5 years and has gained practical knowledge of the work. He has put in 7 years' service and is not borne on the Madras Cadre. His present emoluments are Rs.30+5 conveyance allowance and the newly sanctioned scale of emoluments of the appointment is Minimum Pay Rs.50/-, Local allowance 15, and conveyance allowance 5/-. ---- According to the new scale this appointment also will be added to the Madras Cadre but it is not known whether the

Madras

Madras Government would agree to include this official in their cadre as any grade Sub-Inspector on Rs.70,60 or 50 ? may be daputed here for duty for 3 years. I have therefore the honour to recommend that the Hon'ble the Resident will be pleased to address the Madras Government with a view to include this official in their cadre and in the event of their deputing a separate Sub-Inspector on any grade to this Station, to provide the present incumbent with a Sub-Inspector's place at least of the last grade on Rs.40/- in the Presidency.

2. As regards the post of the Assistant Superintendent, Mr.M.P.Srinivasa Iyer, a 1st grade Sub-Inspector on Rs.70/- has been deputed to the Station for a period of 3 years from 9th December 1916. It is presumed that the Madras Government will allow this official to continue till he completes the period of his deputation unless they decide to send another in his stead.

Sf 78 of 316(P)/04

I have the honour to be,

Sir,

Your most obedient servant,

Collector.

29/8/17

File 93 1914

S 3.—R. P. B.—5-1917.—20,000.

DRAFT:

From

F. A. R.

To

Here enter letter No.4169, dated the 29th August 1917, from the Collector, C M Station of Bangalore.

S.75.

No.7106.

Dated 14th September 1917.

A copy of the foregoing letter is forwarded to the Secretary to the -- Commissioner of Salt, Abkari and Separate Revenue, Revenue Board Office, Madras, -- for favour of consideration and reply.

sd/- E. H. S. James,

F. A. R.

Issued 17/9/17

77

1,000—23-6-17.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters above the number as given opposite, may be quoted. The communications should be addressed to—

THE ACCOUNTANT-GENERAL,
POST BOX No. 801,
MADRAS, E.

RESIDENT'S OFFICE,
BANGALORE
Register No. 7205
Date of Receipt 22/9/17
File No. 93/1914

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS,

Fort St. George, the 20th September 1917.

No. G.A.61-10716

From

A. NEWMARCH, Esq.,

ACCOUNTANT-GENERAL, MADRAS,

To

ENCLOSURES:

The Hon'ble the Resident in Mysore,

Bangalore.

SIR,

S.69

With reference to Government of India, Commerce and Industry Department letter No.7909 dated 9th July 1917, conveying sanction with effect from the 1st November 1917, to the proposals for the revision of the Excise Staff of the Civil and Military Station, Bangalore, and to Madras Government Order No.712 Financial (Separate Revenue) dated 11th August 1917, permitting Mr. R.A.H.Mayburg the Superintendent of Excise to remain in service up to the 10th November 1918, I have the honour to enquire whether the revision of the Excise Staff is proposed to be postponed till that date, and if so, whether the Government of India have been addressed about the postponement of the revision.

I have the honour to be,
Sir,
Your most obedient servant,

A Newmarch

Accountant-General.

22/9/17

No. 7514.

FROM

MAJOR E. H. S. JAMES,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Accountant General, Madras.

Dated Bangalore, 18 October *1917.*

SIR,

With reference to your letter No. G.A. 61-10716, dated the 20th September 1917, I am directed to say that the revision of the Excise Staff of the Civil and Military Station of Bangalore will take effect from the 1st November 1917 and that Mr. Maybury, Superintendent of Excise, will then revert to the Madras Presidency.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/ E. H. S. James
First Assistant Resident.

R. O. 2.—R. P. B.—7-1917.—1,000.

7 - A

Board of Revenue. (Sep. Rev.)

Camp Bangalore.

M a d r a s.

Dated the 5th October 1917.

My dear Cobb

I think you may be interested to have the following summary of the results of my discussions here.

Excise staff. I propose to promote the senior of the two Sub Inspectors to acting Assistant Inspector and leave him here and to take the junior into the Madras department in the third grade, replacing him by a man trained in distillery work.

Mysore whisky and brandy. The Excise Commissioner, Mysore, consulted me as to certain applications for permission to export these to Madras. He was not anxious to push them. I told him I could not advise that export should be allowed so long as they pay only the country spirit rate of duty in Mysore.

Mysore Pharmaceuticals. I received guarantees, which I hope will be sufficient, in the matter of the lower rate of duty in Mysore.

I have arranged with the Indian Institute of Science

to

to test each preparation for spirit content and will pr
that the Madras Government should accept this test for
purposes, subject to occasional check tests. It is hoj
that other Governments will follow suit.

The firm are anxious to export to Ceylon in bond.
I have proposed a scheme which will come to you for sanc
if the Government approve.

Income-tax and Super-tax. The taxing in Bangalo
of firms which do business in both places ~~Bangalore~~ on t
Bangalore part of their income at the rate applicable to
their whole income appears to be of very doubtful legali
I propose to instruct the Collectors concerned in future
them in Madras on the whole Cox estimates the amount
income-tax revenue that the Civil and Military stat
ought to realize at the proper rates at about Rs.11,500
The additional revenue Madras would secure by taxing th
firms' incomes as a whole would be nearer Rs.15,000. Ad
to this would be the fact that we should be able to ass
the incomes as a whole for purposes of super-tax also.

The Mysore Excise Commissioner showed great rea
to meet me on all points and I was able to give him a

am

amount of information on excise matters of which he stood in need.

Yours sincerely

Stokes

The Hon'ble Mr. H.V. Cobb C.S.I., C.I.E., I.C.S.,
Resident in Mysore, Residency,
Bangalore.

75-A
GRK

amount of information on excise matters of which he stood in need.

Yours sincerely

Goldsmith

The Hon'ble Mr. H.V. Cobb C.S.I., C.I.E., I.C.S.,
Resident in Mysore, Residency,

PRICE, 1 *pie*.

2,000—23-1-14.

79

C.R. No. 568 Abkari/17.

REVENUE BOARD OFFICE

(SEPARATE REVENUE),

MADRAS,

Dated 5th October 1917.

RESIDENT'S OFFICE
BANGALORE.
Register No. 7701
Date of Receipt 10/10/17
File No. 93/17

From E. Graham, Esq., I.C.S.,

SECRETARY TO THE COMMISSIONER OF SALT,

ABKARI AND SEPARATE REVENUE,

Madras.

To

The First Assistant to
the Hon'ble the Resident in Mysore,
BANGALORE.

SIR,

S.76 S.75 I am directed to acknowledge the receipt of your endorsement No.7106, dated the 14th September 1917, forwarding a copy of letter No.4169, dated the 29th August 1917, from the Collector, Civil and Military Station, Bangalore, and to inform you that the Board proposes to provide S.Ramachandra Rao of the Excise Staff, Bangalore, with a third grade Sub Inspector's place on Rs.50/- in the distillery branch and to send a trained distillery Sub Inspector of one of the first three grades, to Bangalore.

I am to add that M.R.Ry. M.P. Srinivasa Ayyar, Assistant Superintendent of Excise, will be appointed to act as Assistant Inspector and will be allowed to remain at Bangalore till he completes the period of deputation for three years.

I have the honour to be,

Sir,

Your most obedient Servant,

6.10.17.
Secretary.

To
The First Assistant to the Hon'ble
the Resident in Mysore, Bangalore.
Copy to the Abkari Deputy Commissioner
with a copy of C.R.568 Abkari.

Copied by N.R. 6/10.

Compared by

23. B
16-

D. O. No. 7713,

The Residency,
Bangalore, 6th October 1917.
8

My dear Todhunter,

Thanks for your D. O. letter of the 5th.

I shall no doubt receive official communication in due cour on most of the questions you have touched upon.

The super tax question which probably indicates a loss to us of Rs11 to 12 thousand a year I shall refer to the Govt, of India but I expect they will agree. You will doubtless make out a good a case as you can for the proposed changes.

Yours sincerely,
Sd/- H. V. Cobb.

To

The First Assistant to

the Hon'ble the Resident in Mysore,

B a n g a l o r e.

3.—R. P. B.—5-1917.—20,000.

8)

7 93
1914

DRAFT.

From

T A R

10 — 7819
D/12th Oct.-1917

To L H.Q. letter C.R. No 568-AG/14
Dated the 5th October 1917,
from the Secy to the Comm.r of
Sale, Ackaut &c, [illegible]

S. 79

A copy of the foregoing
letter is forwarded to the
Collector, City & Cantonment of
Bangalore, for information
with reference to his letter
No 4169, dated the 29th
August 1917.

S. 75

(with file)

T.A.R.

C.A.S.
10/10/17

A.G. 10/10

81

PRICE, 1 *pie.*

RESIDENT'S OFFICE,
BANGALORE.
Register No. 7990.
Date of Receipt 22/10/17
File No.

1,000—16-1-12.

R No. 2904 /Salt.

REVENUE BOARD OFFICE,
(SEPARATE REVENUE),
MADRAS,
Dated 18th October 1917

CONFIDENTIAL.

From

E. GRAHAM ESQ., I.C.S.,
SECRETARY TO THE COMMISSIONER OF SALT,
ABKARI AND SEPARATE REVENUE,

To

The First Assistant
to the Hon'ble the Resident in Mysore,
B A N G A L O R E.

SIR,

5.79 In continuation of my letter C.R.No. 568 Abkari, dated the 5th instant, I am directed to inform you that the Board has arranged to send first grade Inspector, Mr. A.J.H. White, to Bangalore, as Superintendent of Excise for a period of three years from 1st November 1917 and has directed second grade Sub-Inspector, M.R.Ry. S.Thambu Chetti to join at Bangalore on 1st November 1917 in place of S. Ramachandra Rao. Copies of the appointment orders are enclosed for your information.

I have the honour to be,
Sir,
Your most obedient Servant,

18.10.17.
Secretary.

To the First Assistant to the Hon'ble the Resident in Mysore, Bangalore, with two enclosures.

Copied by V.N./19-10.

Compared by 19/10/17

Board of Revenue

(Separate Revenue)

MADRAS.

To

Proceedings dated 17th October 1917.

R. No. 2904 /Salt.

OFFICERS.

Informing the First Assistant to the Hon'ble the Resident in MYsore, Bangalore, that arrangements have been made for the deputation of certain---------to Bangalore.

61/a

P. P. XXII-A—5 (δ)—10,005—13-7-15.

REVENUE BOARD OFFICE, MADRAS.

Memorandum

From the Honorable the Chief Secretary to Government,

R. No. 2901/Salt, dated the 18th October 1917.

The Hon'ble Mr. C.G. Toomnator, I.C.S.,
Actg. 3rd Member, Board of Revenue and Commissioner o
Salt, Abkari and Separate Revenue

NOTIFICATION.

Salt, Abkari and Customs Department.
APPOINTMENT

CHERAUK,

The following appointment is ordered:--

The services of Mr. Arthur James Hope White, Inspector first grade, are lent to the Honourable the Resident in Mysore Bangalore, with a view to his employment as Superintendent of Excise, Bangalore for a period of three years. To join on 1st November 1917 forenoon.

SECRETARY. 18.10.17

To
The Superintendent, Government Press,
for publication.
The Officer concerned.
The Inspector Northern Distillery Circle.
The Abkari Deputy Commissioner.
Copy to the Superintendent of Excise, Bangalore.
Copy to the First Assistant to the Hon'ble the Resident in Mysore, Bangalore.

Recd. 19-10-17
T. P. 19-10-17

To

The First Assistant to the

Hon'ble the Resident in Mysore, Bangalore.

R.F. XXIIA—16 (5)—3,004—15-1-17

REVENUE BOARD OFFICE
MADRAS

Proceedings of the Board of Revenue.

Date 17th October 1917 191

R. No. 2980 Salt/17.

SUBJECT: APPOINTMENTS.

Ordering certain ---------- consequent on the revision of the Excise Staff in Bangalore.

READ The Hon'ble Mr. C.G. Todhunter, I.C.S., Act: 3rd Member, Board of Revenue and Commissioner of Salt, Abkari and Separate Revenue.

RESOLUTION:-

The following appointments are ordered:-

(1) M.R.Ry. M.P. Srinivasa Ayyar, Sub Inspector, 1st grade and Assistant Superintendent of Excise, Bangalore to act as Assistant Inspector from 1-11-17 but to continue as Assistant Superintendent of Excise, Bangalore till he has completed the period of his deputation to that Station.

(2) S. Ramachandra Rao, Sub Inspector, Bangalore, to be a Sub Inspector in the 3rd grade and attached to the Distillery and Warehouse establishment with effect from date of joining.

(3) M.R.Ry. S. Thambu Chetti, Sub Inspector, 2nd grade, Tanjore Warehouse. is deputed to do duty in Bangalore for a period of three years. To join on 1-11-17, forenoon.

(True Extract)

Assistant Secretary.

Copy to the Superintendent of Excise, Bangalore (para 1 only)
-do- First Asst. to the Hon'ble the Resident in Mysore (para 1)

The First Assistant to the Hon'ble

the Resident in Mysore, Bangalore.

S 3.—R. P. B.—5-1917.—20,000.

77 93
1914

DRAFT.

From

R.A.R

No 8112 2 1
D/ 23rd October 1917.

To

L H.R. letter No. 2904/sales, dated the 18th October 1917, from the Secy to the Comms of Sales, Abkari & Sep Revenue

S.81

A copy of the foregoing letter ~~and~~ with copies of the appointment orders, is forwarded to the Collector, C.M. Station of Bangalore, in continuation of endt from his office No. 7819, dated the 12th October 1917.

S.80.

(sd) A.R. Bart
FAR

P 22/10

CAS.
22/10/17

AS
22/10

Secrt. II—23—1-17

FORT ST. GEORGE,
~~OOTACAMUND,~~

26th October 1917. ~~191~~ .

RESIDENT'S
BANGALORE
No. 8150
Date of R. 29/10/17
93/14

From

D.N.Strathie Esq.,I.C.S.,

Under SECRETARY TO THE GOVERNMENT OF MADRAS,

DEPARTMENT

To

THE Hon'ble the Resident in Mysore.

SIR.

I am directed to forward the enclosed Proceedings of the Madras Government, No. 812, Financial (S.R.) dated the 26th October 1917. With reference to your letter No. 6175, dated 16th August 1917.

S.70

I have the honour to be,

Sir.

Your most obedient Servant,

D N Strathie

Under Secretary

83/a

Government of Madras

Received 1917 Registered 1917

Salt Abkari and Customs department: sanctioning certain changes in the establishments of the - - - - - consequent on the revision of the excise staff in the C.& M Station, Bangalore

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Financial Department
(Separate Revenue)

G.O. No.1812 dated 26th October 1917.

Read the following:

G.O.No.607, Revenue, dated 10th June 1904.
G.O.No.1136, Revenue, dated 10th October 1904
G.O.No.687, Sep Revenue, dated 4th October 1915.
G.O.No.421, " " dated 25th May 1916
G.O.No.617, Financial (S.M.) dated 5th May 1917.
G.O.No.729, " " dated 28th August 1917

II

From the Board of Revenue, Separate Revenue No.2611 Salt. dated 18th September 1917

III

Memo. of the Accountant-General, No. C.A.66 Mis.-11498, dated 5th October 1917.

ORDER:

The Government sanction the Board's proposals for the revision of the cadres of officers of the Salt Abkari and Customs department so as to provide for the deputation of three officers to the Civil and Military Station, Bangalore, the Excise Staff of which has recently been reorganised.

(True Extract)

F. Davidson,

Ag. Chief Secretary.

The Board of Revenue, Separate Revenue.
The Financial Department.
The Accountant-General
Copy to the Hon'ble the Resident in Mysore.

84

MYSORE RESIDENT'S OFFICE,

Bangalore, 30 Nov. 1917.

No. 8409

Proceedings

A copy of the marginally* noted ~~letter~~, ~~with enclosure~~, is forwarded to the Collector, Cott. Dist. Bangalore for information, in continuation of endorsement No. 8112, dated the 23rd Oct. 1917. S 82

*No 8112 Mis. dated 26.10.17 from the Govt. of Madras.

Wotherspoon.

First Assistant Resident.

30.X.17

R. O. 178 (a) —R. P. B.—10-1917—500.

30/10

RESIDENT'S OFFICE
BANGALORE.
Letter No. 8333
Date of Receipt 3/11/17
No. No.

Petition dated the 18th October 1917, from the licensees of the arrack shops & F. L. Taverns of the Civil and Military Station, Bangalore, to the Honourable the Resident, in Mysore, (through the Superintendent of Excise and Collector of the Civil and Military Station, Bangalore)

Forwarded to the First Assistant to the Honourable the Resident in Mysore, Bangalore.

The Superintendent of Excise in forwarding this to me writes "The petitioners will, no doubt, be put to some difficulties and inconveniences on account of the change of system. They may represent their case after the new system has had a fair trial".

With regard to this subject I would invite your attention to letter No. 4519 dated 29-6-15 from the Resident to the Secretary to the Government of India Foreigh and Political Department in which, para 4, it is stated that the system to be introduced will be the " Madras system"

Again in their letter No. 15085-279 dated 23rd September 1915 the Government of India sanctioned (para 4) the introduction of the"revised procedure".

In my letter to you No. 1304 dated 24th March 1916 para 6, I remarked about the retention of the shroff and said that I had discussed the question again with the Superintendent of Excise and concluded that the licensees would make suitable arrangements to avoid delay.

I therefore recommend that the petitioners may be informed that it is impossible to retain the shroff at the Depôt and that they must make suitable arrangements to avoid delay on the occasions , not frequent, when the Bank and Treasury are not open for monetary transactions.

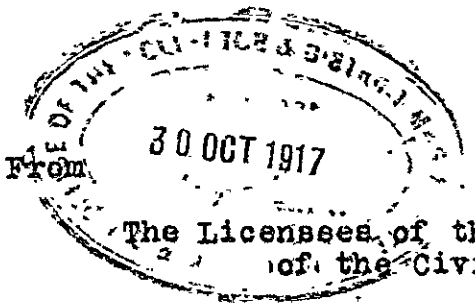
Collector.

MDS 1/11/17.

85/a

Bangalore,

18th October 1917.



From

The Licensees of the Arrack shops and Toddy Taverns of the Civil and Military Station, Bangalore.

To

The Hon'ble the Resident in Mysore,
(through the Superintendent of Excise and
Collector of the Civil and Military Station,
Bangalore.)

Sir,

We the Licensees of the Civil and Military Station, beg to approach your honour with the following for your honor's kind consideration.

We hear that the present system of depositing money with the Shroff at the Depot and getting arrack for sale is to be discontinued shortly and that we have to deposit the money at the Bank of Madras for the purchase of arrack from the Depot. This system would doubtlessly plunge us into difficulties that we will not be able to cope with our business on the following grounds.

(1) That the Bank is generally closed for holidays for about 3 to 4 days, during which period we will not be in a position to know what quantity to be purchased till the Bank re-opens.

(2) That this procedure will press us for a bigger sum of money i-e., Rs.1500 untimely before the Bank closes for the

holiday to get the 3 to 4 days consumption.

(3) That this system will not facilitate us for keeping always a day's stock extra as per Rules, as we will not be in a position to know what quantity will be consumed during the festival days.

(4) Excluding the above mentioned difficulties to procure jars and casks in this time will tell upon our business.

(5) The shops we have ~~is~~ have not a place enough to hold a stock of 3 to 4 days consumption.

(6) For taverns D.D.Rum is supplied in bottles after receiving the empty from us, with much difficulty this practice is in force, hence to get 3 to 4 days consumption in advance will not be possible.

The above mentioned system is in force in Madras Presidency since they have special bonded warehouses locally to meet their emergencies.

Under the above circumstances we beg that your honour will kindly pass orders for the retaining of the Shroff at the Depot as at present to enable us to manage our business in these trying days, if approved we can meet the salary of the Shroff at the Depot at our cost.

Begging to be excused for the trouble.

P.T.O.

Bangalore
16th November 1917.

D. O. No. 8704
Rev.

Dear Tasker,

+87 85 unpaid

I am desired to forward a petition, dated the 18th October 1917, from the licensees of the arrack shops and Foreign Liquor Taverns in the Civil and Military Station of Bangalore, regarding the retention of the appointment of Shroff at the warehouse, together with Cox's endorsement thereon. The Resident will be obliged if you will kindly look into the matter at your convenience and favour him with your views. It is possible that the difficulties are greatly exaggerated and are not so insuperable as the petitioners suggest, but if there is really anything in the petition, the Resident is of opinion that it would be well to see if we can help the petitioners.

Yours sincerely,
A. G. S. James

T. J. Tasker, Esq., I. C. S.,
Collector, Civil and Military Station,
BANGALORE.

Civil
12/11/17

No. 30.

246

11-1-18

From C. Hayward, Esquire, I. C. S.,

Chief Secretary to the Govt. of Madras,

To

The Honourable the Resident in Mysore.

Sir,

In continuation of the letter from this Department No.1633-274, dated the 5th November 1918, I am directed to forward for your information, a copy of Law or from the Government of India No.15183, dated the 10th December 1917, and its enclosure, on the working of the steel fee system for the grant of licenses for the retail vend of country drugs in this Presidency.

I have the honour to be, Sir,

Your most obedient servant,

for Chief Secretary to the Govt. of Madras.

No. 15153 of 1917.

Revenue Department.

Bombay Castle, 15th December 1917.

87/a

From

The Hon. Mr. P. R. Cadell, C. I. E., I. C. S.,
Chief Secretary to the Government of Bombay;

To

The Secretary to the Government of India,
Department of Commerce and Industry.

Sir,

With reference to your No. 16361/274 dated 5th November 1915, I am directed to forward a copy of resolution issued by the Governor in Council on the system of the disposal of the licenses for the retail vend of country spirit in this Presidency. I am to say that the reasons which have moved the Governor in Council to take the action indicated appear to be sufficiently explained in the resolution. I am to say that the Commissioner in Sind is being authorised to introduce a similar system in that Province, and to hold auction in the City of Karachi, and in the towns of Hyderabad, Shikarpur, Sukkur and Larkana.

I have the honour to be,

Sir,

Your most obedient servant,

Sd/- Illegible.

for Chief Secretary to Government.

N.R.

TRUE COPY.

Superintendent

Secretariat Records & Library

Excise.

Modification in the method of disposal of the right of retail vend of country spirit in the Bombay Presidency.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 15079.

Bombay Castle, 13th December 1917.

RESOLUTION OF GOVERNMENT.

The Governor in Council has had occasion to review the system under which the right of sale of country spirit is decided. For some years past the right of vend has been given on the payment of a fixed fee in preference to the system of disposing of the right by auction which is in general operation in other provinces in India. The basis for the calculation of this fixed vend fee was the maximum price at which the liquor could be retailed. It was thought desirable to prescribe in the license a maximum price beyond which liquor was not allowed to be sold for the following reasons :—

(*a*) to give Government a closer control over the taxation of liquor ;

(*b*) to prevent illicit distillation due to an excessive price being demanded in the licensed shops ;

(*c*) to prevent recourse to foreign liquor for the same reason ;

(*d*) to protect the moderate consumer against excessive demands by the shopkeepers in areas where there was no competition.

The utility of the maximum selling-price obviously depends upon the degree to which it can be enforced. Enquiries recently made have shown that a very large balance of profit remains with the shopkeepers beyond what would be received by them if they sold the full measure at a price not exceeding the fixed maximum. There can be no doubt that these profits must be due partly to the maximum selling-price being exceeded and still more to the corresponding malpractice of *kasar* or the giving of short measure. This *kasar* is variously estimated at from 10 per cent. to 20 per cent. of the quantities nominally sold to the consumer and in the aggregate must amount to a very large sum. Although *kasar* is admittedly generally practised and sales above the maximum price are also believed often to take place, convictions for offences of this nature have been extremely few. The inevitable conclusion is either that such offences are most difficult to detect or that the inducements to the excise staff not to do so are too strong to be resisted. Although, therefore, some officers regard the maximum selling-price as a useful general standard and although it is obviously necessary to maintain it in certain areas, it is generally agreed that it cannot be properly enforced in practice. In addition moreover to the natural inclination to make extra profits by selling above the maximum price the fixed-fee system offers a direct inducement to do so since that fee is based upon the sales. Short sales, therefore, or sales at an excessive price, while immediately and directly increasing the profit involve no increase in the fee payable for the license. Unless in fact they are accompanied by an actual increase in consumption, they entail a reduction in that fee.

2. The reasons given above for the imposition of the maximum selling-price have moreover lost a great extent of their importance. Illicit distillation, though it has still to be guarded against, particularly in rural areas, must be checked by an efficient excise staff independently of the price charged in the shops. The competition of foreign liquor owing to an equality or even a greater cheapness of price has been eliminated by the higher tariff

duty now levied on such liquor. The chance of the moderate consumer suffering through an excessive price being demanded of him still exists, but at the most the deprivation of his being able to obtain his liquor at a moderate price must be regarded as a comparatively minor consideration.

3. As indicated above the maximum selling-price has been the basis of the fixed-fee system. The amount of still-head duty, the cost of the liquor including its transport to the shop, and the ordinary expenses of shop management are deducted from the amount realised by the sales calculated at the maximum selling-price permitted by Government. The vend fee is fixed on the amount of the difference after leaving a fair profit to the shopkeeper. It has been assumed that the shopkeeper would remain content with this profit: in other words honest trading has been postulated. The results that have come to the notice of Government do not justify this assumption. The shopkeepers are in most cases the same as those who had shops under previous systems, either on their own account or under district farmers. They belong for the most part to families who have followed the trade for generations and who have been accustomed to make as much profit as they possibly can. It is not to be expected that profits easily earned by the giving of short measure or by selling at undue rates would be given up and it has not proved to be the case. If it is admitted that the maximum selling-price is not observed in practice, it follows that the vend fee is at present fixed on an altogether unsound basis. The amount of profit left to the shopkeeper is not known, but it is certain that it far exceeds the amount which it was intended should remain with him.

4. Government have constantly laid down that the still-head duty is the soundest means of taxation of country spirit and they fully adhere to that view. The larger the amount that can be safely and uniformly taken as still-head duty the less will be the uncertain and speculative balance and the smaller the opportunity for malpractices. But such a balance must always remain and must vary greatly according to the quantity of spirit sold, to the distance of the shop from the distillery and to other inevitable expenses. If the amounts of the shopkeepers' profits are unknown, the fact that the vend fee bears a small proportion to the amount of still-head duty is not necessarily a proof of exact administration. The conditions of sale can be far more accurately estimated in Bombay City than elsewhere owing to closer inspection and supervision and to an amount of competition that does not exist anywhere else in the Presidency. Yet the percentage of vend fee to still-head duty in Bombay City, which is about 24 per cent., is very much higher than the proportion in the districts where it is seldom more than 15 per cent., and is as low in some cases as 2 per cent., though it cannot be maintained that taxation is more accurate in the districts than it is in Bombay City. It is generally admitted that the true profit to be extracted from the liquor or from any other trade is best judged by the amount of competition. At present there is no true competition for the liquor shops which were given on a license fee based on calculation and which are continued on good behaviour. The amount of profit believed to exist in these shops can be ascertained only by competition for their tenancy, that is, by some system of auction.

5. As indicated in the previous paragraph it is generally admitted that at present a very large amount of profits remains with the liquor shopkeepers. Government have no wish to secure these profits for any purpose of their own. But it cannot be disputed that there are many projects and objects of primary public importance, the provision of funds for which will be a matter of the greatest difficulty. The profits which at present remain with the shopkeepers have not, it must be observed, been earned by any skill or ability of any legitimate description. On the contrary the extent to which the profits of one shopkeeper exceed those of another in similar circumstances may be said to be proportionate to his lack of honesty. These considerations alone, however, might not be sufficient to move Government to alter the system. The chief objection on public grounds to the profits remaining with the shopkeepers, as they do, is that they constitute a large fund for the bribery of the subordinates in the Excise Department and in

some cases of the Revenue Department. Shopkeepers under the present system have not only far more to bribe for, but they have far larger sums with which to bribe.

6. The fact that the shopkeepers have more to bribe for is due to the comparative fixity of their tenure. The license remains in the hands of the same man until any misconduct is brought to notice. It is obvious that in the great majority of cases such misconduct can only be discovered by the excise staff who are appointed for that very purpose. It follows that if the excise subordinates can be tempted to shut their eyes to malpractices, the licensee remains undisturbed in his shop whatever his behaviour may be.

7. It has been argued that a better class of tenants would be procured by this comparative fixity of tenure. They would, it is suggested, have more to lose by misconduct and therefore would behave better. To this it has been replied that the class of shopkeepers is, as a matter of fact, much the same as it was under previous systems. In many cases the licensees are identical. If they did not behave well before it is hardly likely that they would begin to do so when improper profits were easier or at least as easy to make. It cannot be said that the experience of the last few years has shown any such tendency to improvement in their conduct. On the contrary recent investigations in one district have shown a system of wholesale and systematic corruption which it would be impossible to surpass under any system. There is no reason to believe that this particular district is at all singular, and it cannot, therefore, be said that the fixed-fee system had led to a higher standard of behaviour or conduct among the licensees.

8. A drawback which has been urged against auctions is that it is supposed that they would lead to increased sales of liquor. It is argued that the successful bidder having possibly offered more than the shop would fairly bear, and in any case knowing that he is a licensee for a short period only, would take steps to push the sales in order to make as much profit in the brief time available to him. Experience, however, does not bear out this view. It is generally agreed, even among those who support very different systems, that the method of vend does not greatly influence the amount of liquor sold. That depends much more largely upon the price of liquor, the year's crops, the industrial conditions and other circumstances. The successful bidder at an auction might, it has been suggested, push sales either by selling his liquor cheap or by rendering the shops attractive. It is, however, generally agreed that the prices charged by a successful auction bidder without a maximum selling-price would be higher and not lower than those previously existing. He would seek to make a larger profit on each gallon sold rather than a small profit on a larger number of gallons and a higher price would check rather than stimulate sales.

9. The dangerous extent to which the corruption of the Excise Department may extend has been proved by the recent investigations in the Thána District. In that district out of thirty-one inspectors or sub-inspectors thirty were found, or would have been found had they remained in service, guilty of taking bribes from shopkeepers, twenty of them on their own admission. The shopkeepers on a promise of indemnity produced their books showing the regular system of such improper payments. These admissions by the shopkeepers were due to the promise of indemnity and to a large extent to the influence of the Collector, but they proved that the system had been for the most part acquiesced in by the shopkeepers without complaint. The latter were perfectly willing to make the payments so long as they did not exceed a certain proportion and the inevitable presumption is that the shopkeepers were left a sufficient share of the improper profits to satisfy themselves. It has not been possible to obtain any such clear or widespread evidence in any other district, but it cannot be supposed that in this respect the Thána District was to any great extent peculiar. It may be said that the remedy for this is the improvement in the staff of the Excise Department. Government fully recognise the necessity for a good class of men and will constantly endeavour to improve the existing staff, but one of the most regrettable features of the Thána case was that the men involved were in many cases of good family, related either to individuals

or families who had done good work for Government and the public in other directions. The presumption is that the temptations to which they were exposed proved irresistible and would always prove irresistible to men in similar circumstances of life. It is not fair to the staff of the Excise Department themselves that the shopkeepers should have such ample means or such ample inducement to bribe them.

10. For the reasons given above Government consider that the maximum selling-price should be abolished except where necessary, in the entire absence of competition, to prevent either extravagant prices being demanded or recourse being had to illicit distillation by persons who would go to shops if they could get their liquor there at a reasonable price. In shops near the borders of Native States fixed prices must also be maintained in agreement with the administrations of these States. In such neighbourhoods the complaints of other shopkeepers or of the States involved constitute a valuable auxiliary to the Excise Department in bringing malpractices to notice.

11. With the abolition of the maximum selling-price it will no longer be the duty of inspectors or sub-inspectors to interfere with high prices or short measures except where fraudulent methods are adopted or practised. The proper measures must be maintained in the correct form in the shops and the quantity demanded by the consumer must be supplied, but the price is to be fixed by the shopkeeper. It will still be the duty of the subordinate staff to prevent the adulteration of the liquor sold and the sale of illicit liquor within the shops. Outside the shops the staff will continue to prevent the manufacture and sale of illicit liquor.

12. The abolition of the maximum selling-price renders it impossible to continue the fixed-fee system in its present form since there is no basis on which the vend fee could be calculated. Government have considered whether any other systems short of auctions could be adopted in such cases. Restricted auction has been previously tried whereby an upset price is calculated and bids are stopped when they reach a figure of 25 per cent. above this upset price. This system, however, has proved unsatisfactory in practice. Practically all the bidders will bid the upset price *plus* 25 per cent. and the system again becomes one of selection which has been found open to serious objection in the past. The system of sealed tenders has also been considered. This is open to the objection that collusion is facilitated and rendered difficult to check, while if there is no collusion the tenders are more speculative than in an open auction. Government will, however, be prepared to consider the advisability of sealed tenders in any special cases which the Commissioner or the Collector may bring to their notice. Government consider, therefore, that it is advisable that auctions should be held in Bombay City, in other cities of the Presidency proper and in headquarter towns of districts or in other places, subject to the discretion of the Commissioner, where there are three shops within a reasonably small area. In other areas the system of giving out the license on a vend fee fixed by the Collector will be continued. Whether the maximum selling-price is continued or not in such areas the vend fee is to be based on the sales of the previous years and on the probable expenses and profits. It should be fixed by the Collector of the district after consultation with the Deputy Commissioner. The Commissioner should report to Government in what areas a maximum selling-price and in what border areas a fixed selling-price have been continued.

13. It appears to Government desirable that auctions should be for a triennial period which would allow of an average consumption over varying seasons without being long enough to create any fixity of tenure or to encourage undue pushing of sales. In the auction of shops the Collectors must endeavour to prevent combinations being formed. Notoriously bad characters should be excluded from bidding.

14. Government desire that any extra profits that may be realised from the change of system should be devoted to the promotion of primary education or to sanitary or other improvements of local administration and are pleased to direct that any difference between the receipts under the system of auction or under the fixed fees as now ordered, and the vend fees at present

received, should be earmarked for these purposes. It must be understood that this will not restrain or interfere with the right of Government to increase the still-head duty even if such increase shall decrease the amount of vend fee realised.

15. The Governor in Council realises that special care will have to be taken in the administration of this subject for the next few years and relies on Collectors giving their full attention to the subject. No attempt should in any case be made to work up auction prices, and any tendency unduly to push sales must be checked. The Governor in Council does not, however, believe that the increase in consumption will be any greater than it has been or would be under the fixed-fee system. There will be more money available for public services, but above all, and this is the chief reason for the change which is being introduced, there will be a reduction of temptation and consequently more general honesty which cannot fail to improve the administration.

A. F. L. BRAYNE,
Under Secretary to Government.

G. R. No. 15079, R. D., dated 13th December 1917.

To
The Commissioner of Customs, Salt and Excise,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Political Resident, Aden,
The Sanitary Board,
The Surgeon General with the Government of Bombay,
The Sanitary Commissioner for the Government of Bombay,
The Sanitary Engineer to Government,
The Director of Public Instruction,
The Collector of Bombay,
All Collectors in the Presidency proper,
The Deputy Commissioners of Salt and Excise, Northern, Central and Southern Divisions,
The Deputy Commissioner of Excise, Bombay Presidency,
The Agent to the Governor, Káthiáwár,
All Political Agents (except those who are also Collectors of districts),
The Municipal Commissioner for the City of Bombay,
The Collector of A'bkári, Deesa,
The Collector of A'bkári, Aden,
The Accountant General,
The Political Department of the Secretariat,
The General Department of the Secretariat,
The Educational Department of the Secretariat,
The Public Works Department of the Secretariat,
The Financial Department of the Secretariat,
The Government of India (by letter).

No. of 1917.

Copy forwarded for information and guidance to

H 376—2 CON

MYSORE RESIDENT'S OFFICE,

Bangalore, 19th January 1918.

No. 482
Com 3.

× Return requested

S. 87

A copy of the marginally* noted letter, with × enclosures, is forwarded to the Collector, C. & M. Stations of Bangalore, for information with reference to endt. from this office No. 8214, dated the 12th November 1915. S. 38

*No. 30, dated the 5th January 1918, from the Govt. of India, Dept. of Commerce & Industry

First Assistant Resident.

R. O. 178 (a).—R. P. B.—10-1917—500.

CKS. 17/1/'18

AS 17/1

89

Bangalore
15 Jan 1918

D.O. No. 334

Confidential

S.R.C.

Please refer to my L.O. letter No. 8704, dated the 14th November 1917, regarding the petition from the licensees of the Arrack shops and Foreign Liquor Taverns in the Civil and Military Station of Bangalore regarding the appointment of Shroff at the Warehouse, and let me know when your views may be expected in the matter.

Yours sincerely
E. H. S. James

T. J. Tasker, Esq., I.C.S.,
Collector, Civil and Military Station,
Bangalore.

Yours
16/1/18

RESIDENT'S OFFICE
BANGALORE
Register No. 602
Date of Receipt 24-1-18

D O No. 470

Office of the Collector,
Civil and Military Station, Bangalore
Dated the 23rd January 1918.

My dear Gamble,

Ref N. Your D. O. No.334 of the 15th January 1918 re the appointment of a shroff at the excise warehouse as requested by the excise licensees in the station.

2. The parties petitioned me on the 28th November 1917 representing their difficulties as regards payment of duty etc., on arrack and ganja during Christmas and also in ordinary times. As the Bank was closed from the 24th December 1917 to 2nd January 1918 for public transactions arrangements were made in consultation with the Excise Superintendent to receive payments as a special case at the Warehouse. This worked well about Rs28000/- being paid in !

3. As regard ordinary times I have personally inspected the warehouse and have consulted the treasury officer and the excise superintendent on the subject of the new procedure. I consider that the parties have a real grievance as they have to go first to the warehouse in the bazaar, next to the treasury, then to the Bank

vide Rule 2 of Powers No 2226 dt 16-8-04

(24.1.18 C.E.S.)

No. 1288 Sa 2

Office of the Collector,
Civil and Military Station, Bangalore,
Dated the 25th February 1918.

PRESIDENT'S OFFICE
BANGALORE
Register No. 1519
Date of Receipt 26.2.18

From T. J. Tasker, Esquire, I. C. S.,
Collector, Civil and Military Station,
Bangalore.

To

Major E. H. S. James,
First Assistant to the Honourable the
Resident in Mysore, Bangalore.

Sir,

As requested in your No. 482 dated the 19th January 1918, I have the honour to return, herewith, the two enclosures received with the above. S.88

Placed as Se 87/a + 87/b I have the honour to be,

Sir,

Your most obedient servant,

T. J. Tasker
Collector.

92

No. 1488 Ex 3

Office of the Collector,
Civil and Military Station, Bangalore,
Dated the 20 March 1918.

From

T. J. Tasker, Esquire, I. C. S.,
Collector, Civil and Military Station,
B a n g a l o r e.

RE... OFFICE
BANGALORE
Letter No. 1622
To 5-3-18
Date of Receipt
93/14

Major E. H. S. James,
First Assistant to the Honourable the Resident
in Mysore, B A N G A L O R E.

S i r,

I have the honour to return, herewith, the petition dated the 18th October 1917 from the licensees of the arrack shops and Foreign liquor taverns of the Civil and Military Station, Bangalore, to the Honourable the Resident re the abolition of the shroff at the excise warehouse together with its enclosure received with your letter No.8704 dated the 14th November 1917.

S.86.

2. After consultation with the treasury officer and the excise superintendent and after personal enquiry at the warehouse, I have come to the conclusion that the parties have a real grievance as under the new rules they have to present chalans for check first at the excise warehouse and then at the treasury, and must then proceed to the Bank for actual payment. Thereafter they must return to the warehouse, from which they started, to draw the arrack, a round of about three miles which with the inevitable delays cannot be performed in less than about 3 or 4 hours. Applications to draw arrack cannot under the rules be received at the warehouse after 2 p.m. as issue would otherwise continue till late in the evening. The result is that arrack cannot be actually drawn the same day that duty is paid which is an inconvenience to renters and affects the financial basis of a business.

Rec'd 7.3.18 C.S.

3. I cannot recommend any return to the practice of payment at the warehouse as it means that immense sums of money pass through the hands of subordinates, but the newly introduced procedure of paying into the Bank can be simplified by doing away with the initial check at the warehouse and also that at the treasury, which latter is a mere entry in a register, and by introducing a single check at the excise office, where the same register will be maintained under Article 704 of the Civil Account Code as is now kept in the treasury. The excise clerk can more expeditiously dispose of the chalans than a treasury clerk with many duties. Another advantage in the suggested procedure is that the officer issuing the arrack will have nothing to do with calculating the duty and passing the chalans.

4. If the procedure proposed is approved by the Honourable the Resident, the draft amendment embodying the proposal now submitted may be issued. The Agent of the Madras Bank has no objection to the new procedure and the amendments have been carefully checked by the several Officers concerned.

I have the honour to be,

S i r,

Your most obedient servant,

COLLECTOR.

MDT.
2/3/18.

92-1/c

Draft amendment to the Residency Order No.7928 dated the 16th October 1917, an amendment to the Proceedings No.2060 dated Bangalore 8th April 1908, of the Honourable the Resident in Mysor

------ ---------:O:---------- ---

I. Para 2

1. In line 4, delete the words "the Honourable the Resident's Treasury, duly passed by"

2. In lines 4 & 5, substitute the words "Office, and" for "Sub Inspector of the Warehouse" and alter the capital letter "A" in the word "After" to small letter"a"

3. In lines 8, 9 and 10, for the words "despatching the foils B & C to the Treasury Officer who will forward foil C to the Officer in charge of the Excise Warehouse"- substitute the following:-

"despatching the foils B & C with the daily statement to the Treasury Officer who will pass on foil C to the Excise Superintendent for despatch to the Officer in charge of the Excise Warehouse"

4. In line 10, insert the following sentence after the sentence ending with the word "Warehouse":-

"The Excise Superintendent shall maintain a register of challans as required by article 704 of the Civil Account Code"

II. Para 3

~~5.~~ In line 5, substitute the words "Excise Office" for "Treasu..

III. Para 5

~~6.~~ In line 5, omit the words "the same day"

~~7.~~ In line 6, insert the following words between "foil C to" and "the Officer"-"the Excise Superintendent for despatch to"

IV. At the end of the form of Chalan, for "Head Accountant read "Excise Superintendent."

Collector.

omit

2/3/18.

Proceedings of the Hon'ble the Resident in Mysore, No. 2041, dated Bangalore, the 16th March 1918.

READ:—

Letter No. 1488, dated the 4th March 1918, from the Collector, Civil and Military Station of Bangalore, regarding the check of the chalans presented by the licensees of the arrack shops and foreign liquor taverns in the Civil and Military Station of Bangalore.

ORDER—No. 2041, DATED BANGALORE, THE 16TH MARCH 1918.

The Hon'ble the Resident is pleased to direct that the following amendments be made in his Proceedings No. 7928, dated the 16th October 1917, which were issued to amend the rules in his Proceedings No. 2060, dated the 8th April 1908, with regard to the working of the Government Warehouse in the Station:—

I. Para. 2.—

1. In line 4, delete the words "the Honourable the Resident's Treasury, duly passed by".
2. In lines 4 and 5, substitute the words "Office, and" for "Sub-Inspector of the Warehouse" and alter the capital letter "A" in the word "After" to small letter "a"
3. In lines 8, 9 and 10, for the words "despatching the foils B and C to the Treasury Officer who will forward foil C to the Officer in charge of the Excise Warehouse"—substitute the following:—

"despatching the foils B and C with the daily statement to the Treasury Officer who will pass on foil C to the Excise Superintendent for despatch to the Officer in charge of the Excise Warehouse"

4. In line 10, insert the following sentence after the sentence ending with the word "Warehouse"—

"The Excise Superintendent shall maintain a register of chalans as required by article 704 of the Civil Account Code"

II. Para. 3.—

In line 5, substitute the words "Excise Office" for "Treasury"

III. Para. 5.—

1. In line 5, omit the words "the same day"
2. In line 6, insert the following words between "foil C to" and "the Officer"—"the Excise Superintendent for despatch to"

IV. Para.—

At the end of the form of chalan, for "Head Accountant," read "Excise Superintendent."

H. V. COBB,
Resident.

To—The Collector, Civil and Military Station of Bangalore.
" Accountant General, Madras.

No. 2155 dt. 21-3-18

A copy of the Foregoing proceedings is forwarded to the Secretary to the Government of His Highness the Maharaja of Mysore, Revenue Department, in continuation of endorsement from this office No. 8191, dated the 26th October 1917.

R. P. B.—3.1918.—60.

First Assistant Resident.

S 3.—R. P. B.—5-1917.—20,000.

7.

DRAFT.

From

Major R.H.S. James,
F.A.D.

To

The Collector,
C.M. Station, Bangalore

No 2304
dt 27th March 1918

Sir,

I am directed to refer to the Hon'ble the Resident's Proceedings No. 2041, dated the 16th March 1918, regarding the check of the chalans presented by the licensees of the arrack shops and foreign liquor taverns in the C.M. Station of Bangalore. I am to request you kindly to report in six months' time how the new procedure works and whether any further safeguards are considered necessary.

S.93

Before submitting
27/3/1918
Approved
Sd

I have the honour to be,
Sir,
Your most obedient servant,
Sd

C.K.S.
27/3/'18

A.C.
27/3